

ACQ 405

Executive Refresher Course

The Executive Refresher Course provides an acquisition policy, process, and lessons-learned update. The class members examine their role as acquisition leaders in a changing environment. Guest speakers lead discussions on contemporary management and leadership topics, such as partnering with industry, contracting tools, resource allocations, downsizing, earned value oversight, performance-based logistics, and supply chain management.

Objectives: Students who successfully complete this course will be able to:

- understand acquisition management policies, processes, regulations, and statutes; and
- develop a leadership role in a changing acquisition management environment.

Who Should Attend: This course is open to certified Level III members of all career fields; in addition, these graduates must be, or have been, selected for the rank/grade of O-6 or GS-15 or the industry equivalent thereof.

Prerequisite: None

Length: 8.5 class days

Method of Delivery: Resident

PDS Code: BB8



AUD 1130

Technical Indoctrination

Technical Indoctrination provides the newly hired auditor with the basic concepts, techniques, and procedures of contract auditing; Defense Contract Audit Agency's (DCAA's) organizational structure; and audit guidance processes.

Objectives: Students who successfully complete this course will be able to:

- list the elements of a contract's life cycle and the general types of negotiated contracts;
- contrast principal objectives of government contract cost accounting and financial cost accounting;
- explain the history of FAR, Part 31, and discuss allocability, allowability, reasonableness, and selected cost principles;
- describe the background, purpose, and fundamental requirement of each Cost Accounting Standard;
- identify direct costs, indirect costs, and General and Administrative (G&A) expenses;
- identify costs allocated to final cost objectives from intermediate cost allocation pools;
- calculate questioned overhead and G&A rates as a result of pool and/or base adjustments;
- describe the importance and major considerations of risk assessment;
- create working papers using the Audit Planning and Performance System (APPS);
- write a structured note for an audit report; and
- calculate questioned costs in a proposal audit.

Who Should Attend: New contract auditing personnel should attend within 4 to 6 weeks after reporting for duty.

Prerequisites: AUD 1113*, Orientation to DCAA (SS); AUD 1114*, Orientation to Federal Procurement Regulations (SS); AUD 1115*, Orientation to Contract Auditing Procedures (SS); and AUD 1116*, Orientation to DCAA Audits (SS)

Length: 10 class days

Method of Delivery: Resident

PDS Code: PC6



*These self-study courses are available via the DCAA Intranet.

AUD 1320

Intermediate Contract Auditing

Intermediate Contract Auditing provides the staff auditor with information needed to adequately plan and conduct audits. Class discussions, practical exercises, and group case studies are used to highlight problem areas and evaluate alternative courses of action.

Objectives: Students who successfully complete this course will be able to:

- discuss internal control components;
- utilize the Internal Control Review (ICR) system and Internal Control Audit Planning Summary (ICAPS) to assess audit risk;
- list DCAA's direct audit activity codes;
- discuss forward pricing rates and complete case studies;
- discuss integrated product teams;
- explain why auditors need to attend negotiations;
- list negotiation techniques and concepts;
- list requirements of Form 2000, identify common fraud indicators, and state auditor responsibility to detect fraud;
- discuss the purpose and requirements of the Cost Accounting Standards and complete case studies; and
- discuss audit leads and observations.

Who Should Attend: Contract auditors should attend 6 months after completing AUD 1130. This class is one of two that may be taken by Level I personnel working toward Level II certification.

Prerequisite: AUD 1130

Length: 5 class days

Method of Delivery: Resident

PDS Code: JR7



AUD 4120

Statistical Sampling

Statistical Sampling concentrates on the knowledge and skills necessary to perform statistical sampling in the contract audit environment.

Objectives: Students who successfully complete this course will be able to:

- discuss statistical sampling basic concepts;
- explain the criteria for a valid statistical sample;
- differentiate between variable and attribute sampling;
- discuss the difference between dollar unit and physical unit sampling;
- determine the proper sample selection method and stratification method to use on an audit;
- select a statistical sample using the E-Z-Quant programs; and
- evaluate the results of a statistical sample using the E-Z-Quant programs.

Who Should Attend: This class is one of two that may be taken by Level I personnel working toward Level II certification. All contract auditors are eligible.

Prerequisite: AUD 1130

Length: 5 class days

Method of Delivery: Resident

PDS Code: QP0

